IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL AND CONSTITUTIONAL JURISDICTION
WRIT PETITION NO.918 OF 2005

M/s.Tanna & Modi
Mumbai ...Petitioner.

V/s.

The Commissioner of Income-Tax
Mumbai, CITY-XXV & Ors. ...Respondents.

Mr.Pramod K. Parida for the Petitioners.
Mr.Pankaj Kappor for the Respondent.

CORAM: S.RADHAKRISHNAN &
J.H.BHATIA, JJ.
DATE : 19th July, 2005.
P.C.:

1. Heard the learned counsel for the Petitioner and the Respondents. By this Petition, the Petitioner is challenging the order dated 13th May, 2004 passed by the Respondent, the Commissioner of Income-Tax, Mumbai City XXV, refusing to entertain the application under the Voluntary Disclosure Scheme. There is no dispute that Mr.K.M.Tanna, partner of the Petitioner partnership firm is a common partner in almost 4 partnership firms. The learned counsel for the Petitioner, Shri Shivram on instructions from Mr.K.M.Tanna states that he is a partner of four firms and all the four firms have their office at 107-108, Super Shopping Complex, Bajaj Cross Road, Kandivali West, Bombay. There is also no dispute that the raid had taken place at that office premises

and in pursuance of the said search and seizure action at the said common office premises on 18th April, 95, the Petitioner thereafter had made a declaration of Rs. 1.2 crores as undeclared on money. Thereafter, Mr.Tanna made a disclosure that it would be of some other firm. The contention of the learned counsel for the Respondent is that in the application for Voluntary Disclosure Scheme made on 26th December, 1996 in which he had failed to disclose all the relevant material. Over and above, the Petitioner was called upon to furnish details as to the connection with regard to the firms. But even till date from Mr.Tanna all details and particulars of parternership firms are not forthcoming. Under these circumstances, we are not inclined to interfere and the Petition stands dismissed.

(S.RADHAKRISHNAN,J.)

(J.H.BHATIA, J.)